



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Heather Hobbs-Young
DOCKET NO.: 23-01622.001-R-1
PARCEL NO.: 16-34-403-018

The parties of record before the Property Tax Appeal Board are Heather Hobbs-Young, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$41,361
IMPR.: \$91,378
TOTAL: \$132,739

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a two-story dwelling of brick exterior construction containing 1,762 square feet of living area. The dwelling was constructed in 1930 having a chronological age of 93 years old but with an effective year built of 1976. Features of the home include a full basement with 656 square feet of finished recreation room area, one fireplace, 1½ bathrooms, and an attached garage with 352 square feet of building area.¹ The property has an 8,419 square foot site located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings

¹ The board of review submitted a copy of the subject's property record card which described the home as having an effective year built of 1976 and a full basement with 656 square feet of finished recreation room area, which was not refuted by the appellant in rebuttal.

that range in size from 1,536 to 1,900 square feet of living area. The homes range in age from 61 to 81 years old. Three of the comparables have basements with one having finished area, central air conditioning, 1½ or 2½ bathrooms, and a garage ranging in size from 252 to 480 square feet of building area. Two comparables have one fireplace. These properties have sites ranging in size from 8,403 to 9,984 square feet of land area. Each property has the same assessment neighborhood code as the subject property and are located from approximately .15 to .86 of a mile from the subject property. The sales occurred from June 2021 to October 2021 for prices ranging from \$285,000 to \$440,000 or from \$176.85 to \$248.87 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$109,820.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,739. The subject's assessment reflects a market value of \$398,257 or \$226.03 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.²

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with a 1.5-story, a 2-story, and a 2.5-story dwelling that range in size from 1,499 to 2,292 square feet of living area. The homes range in age from 72 to 96 years old. Each property has a full basement with finished area, central air conditioning, one fireplace, 2 to 3½ bathrooms, and a garage ranging in size from 264 to 342 square feet of building area. These properties have sites ranging in size from 7,285 to 9,984 square feet of land area. The comparables have the same neighborhood code as the subject property and are located from approximately .04 to .82 of a mile from the subject property. The sales occurred from June 2021 to July 2022 for prices ranging from \$440,000 to \$529,000 or from \$230.80 to \$349.57 per square foot of living area, including land. Board of review comparable sale #2 is the same property as appellant's comparable sale #4.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on six comparable sales to support their respective positions with one comparable being a duplicate submitted by the parties. The Board gives less weight to board of review comparable #1 as the sale is an outlier being approximately 40% higher than the next highest comparable on a per square foot of living area basis. The Board gives less weight to board of review comparable sale #3 due to differences from the subject dwelling in size, being approximately 30% larger than the subject home. The Board finds the best evidence of market

² Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

value to be the appellant's comparable sales and board of review comparable sale #2, which includes the duplicate sale submitted by the parties, which are similar to the subject in style and relatively similar to the subject in size containing from 1,536 to 1,900 square feet of living area. Appellant's comparables #1, #3 and #4/board of review comparable #2 have one additional bathroom than the subject property and would require downward adjustments to make them more equivalent to the subject for this feature. Appellant's comparables #1, #2 and #3 would require upward adjustments due to the lack of a basement foundation, the lack of finished basement area, and/or the lack of a fireplace to make them more equivalent to the subject for these amenities, which are features of the subject property. The Board further finds these sales occurred in 2021, which may indicate that an adjustment for time may be appropriate to make the prices more reflective of fair cash value as of the January 1, 2023, assessment date. Nevertheless, these comparables sold for prices ranging from \$285,000 to \$440,000 or from \$176.85 to \$248.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$398,257 or \$226.03 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported after considering the suggested adjustments to the comparables for differences from the subject. Based on this evidence the Board finds the assessment of the subject property is reflective of the property's fair cash value and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

November 19, 2024



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Heather Hobbs-Young, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085